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WORKSHEET B**Income Allocation Worksheet for Nonresidents/Part-Year Residents**

(See instructions) - Enclose with your Form 1040ME

Nonresidents and Part-year residents must complete this worksheet before completing Schedule NR or Schedule NRH

		Federal Income		Maine Resident Period (Part-year Residents only)			Nonresident Period (Nonresidents & Part-year Residents)		
		Column A Income from federal return		Column B Income from Column A for this period	Column C Income from Column B earned outside of Maine		Column D Income from Column A for this period	Column E Income from Column D from Maine sources	
1. Wages, salaries, tips, other compensation*	1								
2. Taxable Interest	2								
3. Ordinary dividends	3								
4. Alimony received	4								
5. Business income/loss	5								
6. Capital gain/loss	6								
7. Other gains/losses	7								
8. Taxable amount of IRA distributions	8								
9. Taxable amount of pensions and annuities ...	9								
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc	10								
11. Farm income/loss	11								
12. Unemployment Compensation	12								
13. Taxable Amount of social security benefits	13								
14. Other income (Including lump-sum distributions, but excluding state income tax refunds)	14								
15. Add lines 1 through 14	15								

NOTE: See instructions on page 13 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.

***If necessary, use Worksheet C (Employee Apportionment Worksheet) for Nonresidents/Part-Year Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C go to the Maine Revenue Service Web site at: www.maine.gov/revenue or call 1 (207) 624-7894 (to order).